

## Aaron Roeschley

Von Allmen School of Accountancy  
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Lexington, KY 40506

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### ACADEMIC EXPERIENCE

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**University of Kentucky, Gatton College of Business and Economics**  
Assistant Professor

**Lexington, KY**  
July 2019 to present

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### EDUCATION

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**University of Arizona**  
Ph.D. in Business Administration

**Tucson, AZ**  
August 2019

Master of Accounting

May 2014

**University of Illinois**  
Bachelor of Science in Finance

**Champaign-Urbana, IL**  
December 2005

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### RESEARCH

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#### **Research Interests:**

Capital markets, financial reporting, accounting standard setting, qualitative attributes of financial information, textual analysis

#### **Publications and Accepted Papers:**

Hribar, P., Mergenthaler, R., Roeschley, A., Young, S., & Zhao, C. X. (2022). Do Managers Issue More Voluntary Disclosure When GAAP Limits Their Reporting Discretion in Financial Statements? *Journal of Accounting Research*, 60(1), 299-351.

#### **Working Papers and Work in Progress:**

“How Does the Balance Sheet Approach to Accounting Standard Setting Influence the Use of GAAP Earnings” (with Jacob Jaggi and Spencer Young)

- Under review at Journal of Accounting Research

“Manager Preferences for Discretion in GAAP” (with Ce Li, John McInnis, and Rick Mergenthaler)

“Serving Clients While Protecting the Public: Implications of Auditor Role Conflicts for Professional Skepticism” (with Tyler Kleppe and Alex Johanns)

“Representation and Voice in Standard Setting: Insights from the Financial Accounting Foundation’s Oversight of the FASB” (with Brian Monsen and Chris Yust)

“Tax Complexity, Tax Collections, and Paid Preparers” (with Duke Ferguson and Rick Laux)

“The Effects of Mandatory ESG Supply Chain Disclosures” (with Heather Li and Patricia Naranjo)

“The Decision to Maximize Value vs. Reported Financial Performance” (with Brian Bratten and Patricia Naranjo)

## **TEACHING EXPERIENCE**

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### **Undergraduate Courses Taught:**

University of Kentucky: Introduction to Financial Accounting 2023-present

University of Kentucky: Intermediate Financial Accounting II 2020-2022

University of Arizona: Intermediate Financial Accounting Summer 2015

- Taught 25 Students – mean evaluation 4.04 (out of 5.0)

### **Other Teaching:**

University of Arizona: SAS Camp - Introduction to SAS 2016-2018

- Instructed one-week SAS camp for incoming accounting and finance PhD students

University of Arizona: Business-school entrance exam 2016-2018

- Wrote exams and taught a two-day workshop for the entrance exam

University of Arizona: Teaching assistant for Intro. to Managerial Accounting 2013-2014

- Taught weekly recitation and graded exams

## **PRESENTATIONS (\*=PRESENTATION BY CO-AUTHOR)**

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“How Does the Balance Sheet Approach to Accounting Standard Setting Influence the Use of GAAP Earnings”

Previously: “The Effects of the FASB’s Balance Sheet Approach on Earnings and Investors Use of Accounting Information”

University of Kentucky, 2019

Miami University, 2019

University of Arizona, 2018

“Do Managers Issue More Voluntary Disclosure When GAAP Limits Their Reporting Discretion in Financial Statements?”

University of Houston, 2018\*

University of Iowa, 2018\*

University of Arizona, 2018\*

Lancaster University, 2018\*

Queen’s University, 2018\*

Western Regional Doctoral Student Faculty Interchange, 2018\*

“Why do FASB Constituents Lobby, and When Does Lobbying Impact Standard Setting Outcomes?”

BYU Accounting Symposium, 2017

“Investor Sentiment and Credit Rating Quality: Unintentional Bias or Catering”

University of Arizona and Arizona State University Conference, 2018

## **DISCUSSIONS**

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“The Good, the Bad, and the Assets: The Effect of Managerial Ability on the Quality of Net Operating Assets” AAA Annual Meeting, Washington, DC, 2018

## **CONFERENCES AND PROGRAMS ATTENDED**

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Risk Governance Research Symposium, Raleigh, North Carolina, 2023

Emerging Scholars Accounting Research Conference, Notre Dame, Indiana, 2023-2024

FASB Faculty Program, 2021

Trueblood Seminar for Professors, 2021

AAA-FARS Mid-Year Conference, Seattle, Washington, 2019

AAA-FARS Mid-Year Conference, Austin, Texas, 2018

AAA Annual Meeting, Washington, DC, 2018

University of Arizona and Arizona State University Conference, 2018

AAA-FARS Mid-Year Conference, Charlotte, North Carolina, 2017

AAA Annual Meeting, San Diego, California, 2017

University of Arizona and Arizona State University Conference, 2017

AAA/Deloitte Foundation Doctoral Consortium, 2017

University of Arizona and Arizona State University Conference, 2016

## **AWARDS, FELLOWSHIPS, AND HONORS**

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Research Excellence Initiative Award – University of Kentucky, 2020

FARS “Excellence in Reviewing” Award, 2018, 2022

Graduate and Professional Student Council Travel Grant, 2018

AAA/Deloitte Foundation Doctoral Consortium Fellow, 2017

AAA FARS Doctoral Consortium Fellow, 2017

## **ACADEMIC SERVICE**

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### **Von Allmen School of Accountancy at the University of Kentucky**

PhD Policy Committee 2024-2025

Student Engagement 2023-2024

Scholarly Engagement/Excellence Committee, 2021-2023

Workshop Coordinator, 2019-2023

### **Ad hoc Reviews - Conferences**

AAA FARS Midyear Meeting

AAA Annual Meeting

### **Ad hoc Reviews - Journals**

Journal of Corporate Finance

### **Moderator**

AAA FARS Midyear Meeting, 2018

## **PROFESSIONAL BACKGROUND**

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Tucson High School: Accounting Instructor	2012-2013
Joint Technical Education District: Accounting Curriculum Developer	2010-2012
Rio Rico High School: Accounting Instructor	2008-2012
Wachovia Bank: Head Teller	2006-2007